

UNITED STATES BANKRUPTCY COURT
DISTRICT OF

In re:	§	
	§	
GORDON REFRIGERATION, INC	§	Case No. 10-63887
	§	
Debtor(s)	§	

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter of the United States Bankruptcy Code was filed on . The undersigned trustee was appointed on .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$

Funds were disbursed in the following amounts:

Payments made under an interim
disbursement
Administrative expenses
Bank service fees
Other payments to creditors
Non-estate funds paid to 3rd Parties
Exemptions paid to the debtor
Other payments to the debtor

Leaving a balance on hand of¹ \$

The remaining funds are available for distribution.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was _____ and the deadline for filing governmental claims was _____. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ _____. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ _____ as interim compensation and now requests a sum of \$ _____, for a total compensation of \$ _____². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ _____, and now requests reimbursement for expenses of \$ _____, for total expenses of \$ _____².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: _____ By: /s/ANNE PIERO SILAGY
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page: 1
Exhibit A

Case No: 10-63887 RK Judge: RUSS KENDIG
Case Name: GORDON REFRIGERATION, INC

Trustee Name: ANNE PIERO SILAGY
Date Filed (f) or Converted (c): 09/09/10 (f)
341(a) Meeting Date: 11/02/10
Claims Bar Date: 04/04/11

For Period Ending: 09/27/13

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. Accounts Receivable Location: In debtor's possessi	70,000.00	10,000.00		9,353.64	FA
2. 1986 1.5 Ton Truck Location: In debtor's possessio	800.00	800.00		800.00	FA
3. 1987 Dodge 1 Ton Location: In debtor's possession	400.00	400.00		400.00	FA
4. 1987 Dodge Ram Location: In debtor's possession	2,000.00	1,000.00		800.00	FA
5. 1990 Chevrolet 1 Ton Location: In debtor's possess	500.00	100.00		300.00	FA
6. 1994 Chevrolet 1 Ton Van Location: In debtor's pos	500.00	100.00		400.00	FA
7. 1995 GMC 3/4 Ton Van Location: In debtor's possess	500.00	100.00		400.00	FA
8. 1997 3/4 Ton Ford Van Location: In debtor's posses actual year is 1999	500.00	100.00		600.00	FA
9. 1997 Ford Van Location: In debtor's possession	2,000.00	1,000.00		550.00	FA
10. 20' Tri-Axle Trailer Location: In debtor's possess	1,200.00	1,000.00		700.00	FA
11. 2002 Dodge Van Location: In debtor's possession	5,000.00	1,000.00		575.00	FA
12. Equipment Location: In debtor's possession	500.00	100.00		19,248.00	FA
13. Office Equipment Location: In debtor's possession	1,200.00	200.00		2,297.00	FA
14. Tools Location: In debtor's possession	3,500.00	200.00		2,376.00	FA
15. Inventory Location: In debtor's possession	25,000.00	10,000.00		21,155.00	FA
16. BANK ACCOUNT (u)	0.00	61,018.53		61,018.53	FA
17. Post-Petition Interest Deposits (u)	Unknown	N/A		22.58	Unknown

				Gross Value of Remaining Assets
TOTALS (Excluding Unknown Values)	\$113,600.00	\$87,118.53	\$120,995.75	\$0.00
				(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page: 2
Exhibit A

Case No: 10-63887 RK Judge: RUSS KENDIG
Case Name: GORDON REFRIGERATION, INC

Trustee Name: ANNE PIERO SILAGY
Date Filed (f) or Converted (c): 09/09/10 (f)
341(a) Meeting Date: 11/02/10
Claims Bar Date: 04/04/11

PROPERTY AUCTION 5/2011
COLLECTING RECEIVABLES
OBJECTION TO CLAIMS RESOLVED 8/31/2012
ATTEMPTING TO RECOVER TAX RECORDS
FINAL TAX RETURNS FILED 9/2013

Initial Projected Date of Final Report (TFR): 12/31/11

Current Projected Date of Final Report (TFR): 09/30/13

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 1
Exhibit B

Case No: 10-63887 -RK
Case Name: GORDON REFRIGERATION, INC

Trustee Name: ANNE PIERO SILAGY
Bank Name: BANK OF KANSAS CITY
Account Number / CD #: *****0328 CHECKING ACCOUNT

Taxpayer ID No: *****1424
For Period Ending: 09/27/13

Blanket Bond (per case limit): \$ 740,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
10/12/12		Trsf In From BANK OF AMERICA, N.A.	INITIAL WIRE TRANSFER IN	9999-000	113,832.56		113,832.56
11/15/12		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		83.98	113,748.58
12/14/12		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		125.91	113,622.67
01/10/13	001001	INSURANCE PARTNERS AGENCY	BOND PREMIUM	2300-000		231.54	113,391.13
		26865 Center Ridge Road					
		Westlake, OH 44145					
01/16/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		129.98	113,261.15
02/14/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		129.70	113,131.45
03/14/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		151.96	112,979.49
04/12/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		168.02	112,811.47
04/30/13		Bank of Kansas City	BANK SERVICE FEES	2600-000		162.35	112,649.12
05/31/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		167.43	112,481.69
06/28/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		161.78	112,319.91
07/31/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		166.94	112,152.97
08/30/13		BANK OF KANSAS CITY	BANK SERVICE FEE	2600-000		166.69	111,986.28

Memo Allocation Receipts: 0.00
Memo Allocation Disbursements: 0.00

Memo Allocation Net: 0.00

Account *****0328	Balance Forward	0.00			
0	Deposits	0.00	1	Checks	231.54
0	Interest Postings	0.00	11	Adjustments Out	1,614.74
			0	Transfers Out	0.00
	Subtotal	\$ 0.00		Total	\$ 1,846.28
0	Adjustments In	0.00			
1	Transfers In	113,832.56			
	Total	\$ 113,832.56			

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 2
Exhibit B

Case No: 10-63887 -RK
Case Name: GORDON REFRIGERATION, INC

Trustee Name: ANNE PIERO SILAGY
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****9461 TIP Account

Taxpayer ID No: *****1424
For Period Ending: 09/27/13

Blanket Bond (per case limit): \$ 740,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
11/29/10	1	HUNTINGTON NATIONAL BANK TWILITE LOUNGE LLC 237 W. 3RD STR DOVER OHIO 44622	ACCOUNTS RECEIVABLE	1121-000	200.00		200.00
11/29/10	1	INNOVATIONS IN MANAGEMENT P.O. BOX 1210 SHERWOOD OR 97140	ACCOUNTS RECEIVABLE	1121-000	196.23		396.23
11/29/10	16	GORDON REFRIGERATION INC	BANK ACCOUNT	1221-000	61,018.53		61,414.76
12/29/10	1	HOMESTEAD REST. P.O. BOX 129 CHARM OHIO	ACCOUNTS RECEIVABLE	1121-000	628.87		62,043.63
12/31/10	17	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	2.52		62,046.15
01/04/11		Transfer to Acct #*****5489	Bank Funds Transfer	9999-000		44.59	62,001.56
01/05/11	1	CLARKS COUNTRY STORE, INC. DBA SUGARLANE IGA 100 ANDREAS DRIVE NE P.O. BOX 356 SUGARCREEK, OHIO 44681	ACCOUNTS RECEIVABLE	1121-000	955.20		62,956.76
01/13/11		Transfer to Acct #*****5489	Bank Funds Transfer	9999-000		8.74	62,948.02
01/31/11	17	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	2.66		62,950.68
02/28/11	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.48		62,951.16
03/31/11	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.53		62,951.69
04/29/11	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.51		62,952.20
05/09/11	1	ATWOOD LAKE RESORT AND CONFERENCE CENTER P.O. BOX 96 DELLROY, OHIO 44620	ACCOUNTS RECEIVABLE	1121-000	220.25		63,172.45
05/09/11	1	INNOVATIONS IN MANAGEMENT P.O. BOX 1210 SHERWOOD OR 97140	ACCOUNTS RECEIVABLE	1121-000	146.41		63,318.86

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Exhibit B

Case No: 10-63887 -RK
Case Name: GORDON REFRIGERATION, INC

Trustee Name: ANNE PIERO SILAGY
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****9461 TIP Account

Taxpayer ID No: *****1424
For Period Ending: 09/27/13

Blanket Bond (per case limit): \$ 740,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
05/12/11	* NOTE *	RUSS KIKO ASSOCIATES INC 2805 FULTON DRIVE N.W. CANTON, OH 44718 KIKO, RUSS & ASSOCIATES, INC.	LIQUIDATION OF OTHER SCHEDULE B * NOTE * Properties 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15 Memo Amount: 50,601.00	1129-000	45,254.04		108,572.90
		KIKO	LIQUIDATION OF OTHER SCHEDULE B Memo Amount: (3,230.05)	3610-000			
		KIKO	COMMISSIONS Memo Amount: (85.00)	3610-000			
		KIKO	PORT A JON Memo Amount: (2,031.91)	3610-000			
			BULK ADVERTISING				
05/31/11	17	BANK OF AMERICA, N.A.	INTEREST REC'D FROM BANK	1270-000	0.73		108,573.63
06/30/11	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.89		108,574.52
07/29/11	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.91		108,575.43
08/31/11	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.93		108,576.36
09/30/11	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.89		108,577.25
10/31/11	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.92		108,578.17
10/31/11		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		138.32	108,439.85
11/30/11	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.89		108,440.74
11/30/11		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		133.69	108,307.05
12/30/11	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.91		108,307.96
12/30/11		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		133.53	108,174.43
01/13/12	000101	MRSC INSURANCE PARTNERS, LLC 31500 Bainbridge Road Suite 5 Solon, OH 44139	BOND PREMIUM	2300-000		41.65	108,132.78
01/31/12	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.93		108,133.71
01/31/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		141.86	107,991.85
02/16/12	1	ONE CLAYMONT COMPANY LLC OPERATING ACCOUNT 3930 FULTON DR NW SUITE 206	ACCOUNTS RECEIVABLE	1121-000	2,075.10		110,066.95

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Exhibit B

Case No: 10-63887 -RK
Case Name: GORDON REFRIGERATION, INC

Trustee Name: ANNE PIERO SILAGY
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****9461 TIP Account

Taxpayer ID No: *****1424
For Period Ending: 09/27/13

Blanket Bond (per case limit): \$ 740,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
02/16/12	1	CANTON OHIO 44718 FLICKINGER PIPING CO INC. 439 S. TUSCARAWAS AVE DOVER OHIO 44622	ACCOUNTS RECEIVABLE	1121-000	1,327.64		111,394.59
02/29/12	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.86		111,395.45
02/29/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		129.47	111,265.98
03/01/12	1	TACO BELL ACCOUNTS PAYABLE P.O. BOX 32430 LOUISVILLE, KY 40232	ACCOUNTS RECEIVABLE	1121-000	1,849.76		113,115.74
03/08/12	1	PUTMAN PROPERTIES, INC MANAGEMENT ACCOUNT 3978 RULTON DR NW CANTON OHIO 44718	ACCOUNTS RECEIVABLE	1121-000	466.86		113,582.60
03/12/12	1	CARRIAGE INN OF BOWERSTOWN, INC. 102 BOYCE DRIVE BOWERSTON, OHIO 44695	ACCOUNTS RECEIVABLE	1121-000	1,287.32		114,869.92
03/30/12	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.96		114,870.88
03/30/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		139.89	114,730.99
04/30/12	17	BANK OF AMERICA, N.A.	INTEREST REC'D FROM BANK	1270-000	0.94		114,731.93
04/30/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		145.76	114,586.17
05/31/12	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.97		114,587.14
05/31/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		145.58	114,441.56
06/29/12	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.94		114,442.50
06/29/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		136.02	114,306.48
07/31/12	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.97		114,307.45
07/31/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		149.91	114,157.54
08/31/12	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.97		114,158.51
08/31/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		145.04	114,013.47
09/28/12	17	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.93		114,014.40
09/28/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		130.84	113,883.56

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 5
Exhibit B

Case No: 10-63887 -RK
Case Name: GORDON REFRIGERATION, INC

Trustee Name: ANNE PIERO SILAGY
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****9461 TIP Account

Taxpayer ID No: *****1424
For Period Ending: 09/27/13

Blanket Bond (per case limit): \$ 740,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
10/12/12	17	BANK OF AMERICA, N.A.	INTEREST REC'D FROM BANK	1270-000	0.34		113,883.90
10/12/12		BANK OF AMERICA, N.A. 901 MAIN STREET 10TH FLOOR DALLAS, TX 75283	BANK FEES	2600-000		51.34	113,832.56
10/12/12		Trsf To BANK OF KANSAS CITY	FINAL TRANSFER	9999-000		113,832.56	0.00

Memo Allocation Receipts: 50,601.00
Memo Allocation Disbursements: 5,346.96

Memo Allocation Net: 45,254.04

Account *****9461	Balance Forward	0.00			
13	Deposits	115,626.21	1	Checks	41.65
23	Interest Postings	22.58	13	Adjustments Out	1,721.25
			3	Transfers Out	113,885.89
	Subtotal	\$ 115,648.79		Total	\$ 115,648.79
0	Adjustments In	0.00			
0	Transfers In	0.00			
	Total	\$ 115,648.79			

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 6
Exhibit B

Case No: 10-63887 -RK
Case Name: GORDON REFRIGERATION, INC

Trustee Name: ANNE PIERO SILAGY
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****5489 CHECKING ACCOUNT

Taxpayer ID No: *****1424
For Period Ending: 09/27/13

Blanket Bond (per case limit): \$ 740,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
01/04/11		Transfer from Acct #*****9461	Bank Funds Transfer	9999-000	44.59		44.59
* 01/04/11	000101	MRSC INSURANCE PARTNERS LLC	BOND PREMIUM	2300-003		44.59	0.00
		6190 Cochran Road					
		Suite E					
		Solon, Ohio 44139					
* 01/07/11	000101	MRSC INSURANCE PARTNERS LLC	BOND PREMIUM	2300-003		-44.59	44.59
		6190 Cochran Road					
		Suite E					
		Solon, Ohio 44139					
01/13/11		Transfer from Acct #*****9461	Bank Funds Transfer	9999-000	8.74		53.33
01/13/11	000102	MRSC INSURANCE PARTNERS LLC	BOND PREMIUM	2300-000		53.33	0.00
		6190 Cochran Road					
		Suite E					
		Solon, Ohio 44139					

Memo Allocation Receipts: 0.00
Memo Allocation Disbursements: 0.00

Memo Allocation Net: 0.00

Account *****5489	Balance Forward	0.00			
0	Deposits	0.00	3	Checks	53.33
0	Interest Postings	0.00	0	Adjustments Out	0.00
			0	Transfers Out	0.00
	Subtotal	\$ 0.00			
				Total	\$ 53.33
0	Adjustments In	0.00			
2	Transfers In	53.33			
	Total	\$ 53.33			

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 7
Exhibit B

Case No: 10-63887 -RK
Case Name: GORDON REFRIGERATION, INC

Trustee Name: ANNE PIERO SILAGY
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****5489 CHECKING ACCOUNT

Taxpayer ID No: *****1424
For Period Ending: 09/27/13

Blanket Bond (per case limit): \$ 740,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)

Total Allocation Receipts: 50,601.00
Total Allocation Disbursements: 5,346.96

Total Memo Allocation Net: 45,254.04

Report Totals		Balance Forward	0.00		
13	Deposits	115,626.21	5	Checks	326.52
23	Interest Postings	22.58	24	Adjustments Out	3,335.99
			3	Transfers Out	113,885.89
	Subtotal	\$ 115,648.79		Total	\$ 117,548.40
0	Adjustments In	0.00			
3	Transfers In	113,885.89			
	Total	\$ 229,534.68		Net Total Balance	\$ 111,986.28

Trustee's Signature: /s/ ANNE PIERO SILAGY Date: _____
ANNE PIERO SILAGY

EXHIBIT A
ANALYSIS OF CLAIMS REGISTER

Date: September 27, 2013

Case Number: 10-63887 Claim Number Sequence
 Debtor Name: GORDON REFRIGERATION, INC
 Claims Bar Date: 04/04/11

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
025 TAF	ROETZEL & ANDRESS 222 SOUTH MAIN STREET AKRON, OH 44308	Administrative		\$4,535.00	\$0.00	\$4,535.00
025 TAE	ROETZEL & ANDRESS 222 SOUTH MAIN STREET AKRON, OH 44308	Administrative		\$169.20	\$0.00	\$169.20
025 AF	HALL KISLER & COMPANY 220 MARKET AVE S. SUITE 700 CANTON, OHIO 44702	Administrative		\$5,321.27	\$0.00	\$5,321.27
000001 070 UC	Metal Masters, Inc. c/o Chrysanth E. Vassiles, Esq. 220 Market Ave. South, Suite 1000 Canton, OH 44702	Unsecured	Filed 10/07/10	\$20,252.81	\$0.00	\$20,252.81
000002A 056 PEB	Ohio State Plumbers Health c/o Timothy R. Piatt, Esq 4150 Belden Village St NW #602 Canton, OH 44718	Priority (2-1) Delinquent employee fringe benefit contributions and late fees (10/09-7/10) Per agreed order	Filed 12/29/10	\$12,859.33	\$0.00	\$12,859.33
000002B 070 UC	Ohio State Plumbers Health c/o Timothy R. Piatt, Esq 4150 Belden Village St NW #602 Canton, OH 44718	Unsecured (2-1) Delinquent employee fringe benefit contributions and late fees (10/09-7/10) Per agreed order	Filed 12/29/10	\$15,548.45	\$0.00	\$15,548.45
000003 070 UC	Fazio Mechanical 300 S Main St Pittsburgh, PA 15215	Unsecured	Filed 01/06/11	\$2,356.50	\$0.00	\$2,356.50
000004 070 UC	Morrow Control 810 Marion Motley Ave NE Canton, OH 44705	Unsecured	Filed 01/20/11	\$876.55	\$0.00	\$876.55
000005 070 UC	Chase Bank USA NA PO BOX 15145 Wilmington, DE 19850-5145	Unsecured	Filed 02/25/11	\$2,892.13	\$0.00	\$2,892.13
000006A 078 USC	Ohio Department of Taxation Bankruptcy Division PO Box 530 Columbus, OH 43216-0530	Unsecured (6-1) ohio taxes	Filed 03/17/11	\$39,943.33	\$0.00	\$39,943.33
000006B 066 UPT	Ohio Department of Taxation Bankruptcy Division PO Box 530 Columbus, OH 43216-0530	Priority (6-1) ohio taxes	Filed 03/17/11	\$67,461.01	\$0.00	\$67,461.01
000007A 056 PEB	Plumbers & Pipefitters National Pension c/o Joseph C. Hoffman, Jr., Esq. and Joseph D. Mando, Esq. Faulkner, Hoffman & Phillips, LLP 20445 Emerald Parkway, Suite 210 Cleveland, OH 44135	Priority (7-1) Contributions, ERISA Plan	Filed 04/01/11	\$3,543.12	\$0.00	\$3,543.12

EXHIBIT A
ANALYSIS OF CLAIMS REGISTER

Date: September 27, 2013

Case Number: 10-63887 Claim Number Sequence
 Debtor Name: GORDON REFRIGERATION, INC
 Claims Bar Date: 04/04/11

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
000007B 070 UC	Plumbers & Pipefitters National Pension c/o Joseph Hoffman Jr. and Pittsburgh, PA	Unsecured		\$4,373.29	\$0.00	\$4,373.29
000008A 056 PEB	Plumbers & Pipefitters Intern'l Training c/o Joseph C. Hoffman, Jr., Esq. and Joseph D. Mando, Esq. Faulkner, Hoffman & Phillips, LLP 20445 Emerald Parkway, Suite 210 Cleveland, OH 44135	Priority (8-1) Contributions, ERISA plan	Filed 04/01/11	\$283.50	\$0.00	\$283.50
000008B 070 UC	Plumbers and Pipefitters International Training Fu c/o Joseph C. Hoffman, Jr., Esq. and Joseph D. Mando, Esq. Faulkner, Hoffman & Phillips, LLP 20445 Emerald Parkway, Suite 210 Cleveland, OH 44135	Unsecured (8-1) Contributions, ERISA plan	Filed 04/01/11	\$400.49	\$0.00	\$400.49
000009 066 UPT	Ohio Bureau of Workers' Compensation PO Box 05567 Columbus, Ohio 43215-0567	Priority		\$1,036.44	\$0.00	\$1,036.44
000010 066 UPT	Internal Revenue Service 1240 E. 9th St., Room 493 Cleveland, OH 44199	Priority		\$280.00	\$0.00	\$280.00
BOND 025 BOND	MRSC INSURANCE PARTNERS LLC 6190 Cochran Road Suite E Solon, Ohio 44139	Administrative Linked to voided check cannot delete	Filed 01/04/11	\$0.00	\$0.00	\$0.00
BOND 025 BOND	INSURANCE PARTNERS AGENCY 26865 Center Ridge Road Westlake, OH 44145	Administrative	Filed 01/10/13	\$231.54	\$231.54	\$0.00
Subtotal For Claim BOND				\$182,363.96	\$231.54	\$182,132.42
Case Totals:				\$182,363.96	\$231.54	\$182,132.42

Code #: Trustee's Claim Number, Priority Code, Claim Type

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 10-63887

Case Name: GORDON REFRIGERATION, INC

Trustee Name: ANNE PIERO SILAGY

Balance on hand \$

Claims of secured creditors will be paid as follows:

NONE

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: ANNE PIERO SILAGY	\$	\$	\$
Trustee Expenses: ANNE PIERO SILAGY	\$	\$	\$
Attorney for Trustee Fees: ROETZEL & ANDRESS	\$	\$	\$
Attorney for Trustee Expenses: ROETZEL & ANDRESS	\$	\$	\$
Accountant for Trustee Fees: HALL KISLER & COMPANY	\$	\$	\$
Other: INSURANCE PARTNERS AGENCY	\$	\$	\$

Total to be paid for chapter 7 administrative expenses \$ _____

Remaining Balance \$ _____

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ _____ must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000002A	Ohio State Plumbers Health	\$ _____	\$ _____	\$ _____
000006B	Ohio Department of Taxation	\$ _____	\$ _____	\$ _____
000007A	Plumbers & Pipefitters National Pension	\$ _____	\$ _____	\$ _____
000008A	Plumbers & Pipefitters Intern'l Training	\$ _____	\$ _____	\$ _____
000009	Ohio Bureau of Workers' Compensation	\$ _____	\$ _____	\$ _____
000010	Internal Revenue Service	\$ _____	\$ _____	\$ _____

Total to be paid to priority creditors \$ _____

Remaining Balance \$ _____

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ _____ have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be _____ percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000001	Metal Masters, Inc.	\$ _____	\$ _____	\$ _____
000002B	Ohio State Plumbers Health	\$ _____	\$ _____	\$ _____

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000003	Fazio Mechanical	\$	\$	\$
000004	Morrow Control	\$	\$	\$
000005	Chase Bank USA NA	\$	\$	\$
000008B	Plumbers and Pipefitters International Training Fu	\$	\$	\$
000007B	Plumbers & Pipefitters National Pension	\$	\$	\$

Total to be paid to timely general unsecured creditors \$ _____

Remaining Balance \$ _____

Tardily filed claims of general (unsecured) creditors totaling \$ _____ have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be _____ percent.

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ _____ have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be _____ percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000006A	Ohio Department of Taxation	\$	\$	\$

Total to be paid to subordinated unsecured creditors \$ _____

Remaining Balance \$ _____